AO No. 17D of 2004

**Hon'ble P.C. Verma, J.**
**Hon'ble B.S. Verma, J.**

The appeal is partly allowed. For order see our order of date passed in A.O. No. 18 of 2004.

**(B.S.V., J.)** **(P.C.V., J.)**

Dt. 01-09-2004